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1951-52

File No. R55-D

R H x 13 C — DEPARTMENT

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E.R.S. Dep/Nb/22
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Subject:— Audit Report on the
D.L.A. of of Dy. C.E.P.
Dharwar -
For the period ending
from Sept 1949 to
30-9-50.

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File No. R55-D (ARE 90)

Sta. Sectt. Slip 24-A

Report on the audit of the P.L.Accounts of the Collector as the Deputy Custodian of Evacuee Property Dharwar for the period from September 1949 to 30th Sept.50.

No.O.A./2048
Office of the Accountant General
Outside Audit Deptt.
Bombay, the 26 MAY 1951

To
The Custodian of Evacuee Property
Bombay.

The audit of the P.D.Accounts of the Collector, as the Dy. Custodian of Evacuee Property Dhawwar Dist.Dharwar, was carried out for the 1st time at Dharwar, for the period from Sept.1949 to 30-9-50. The transactions for the months of March'50 and Sept.50 were checked in detail with reference to forms Nos.9 to 12,14 to 18 of Hubli Taluka, forms 16 and 17 of Dharwar and Gadag Talukas along with the Panchanama papers, Sale papers and other correspondence pertaining to these transactions of the remaining talukas made available for scrutiny of audit. The P.L.Account in the name of the Dy.Custodian, was opened as per G.R.Rehabilitation No.R.141 of 17-9-49. The Proforma accounts of Income and Expenditure as well as the Balance Sheet as prepared by the office of the Collector as Dy.Custodian for the period ending 30-9-50 are checked and appended to this report. The following remarks are offered.

2. (a) Non-Maintenance of Registers and Documents -
The following Registers and documents prescribed in Rule 13 of

2.(b) As no pass book was kept in the district office for the transactions relating to the treasury and as no consolidated cash book was opened and maintained, the balance in the bank column of the cash book could not be reconciled with the balance in the Treasury Pass Book, as required by sub Rule 13(h) of the Bombay Evacuee Administration of Property Rules 1949. The omission is specially brought to the notice of the Custodian for seeing that the cash Book and Pass Book are opened immediately

(b)
Evacuee was kept in a ledger form No.18 and as no monthly balances were extracted in form No.20 the total balances in the ledger as worked out in the Register of Immoveable & Movable Properties, were not agreed with the cash in treasury and in hand as required by rules (i) and (j) ibid. It is therefore not apparent how the certificates that the balances in the ledger agreed with the cash in hand and treasury as per note below sub rule 13(j) were given. This may please be elucidated.

3. Gadag Taluka - Short collections of Auction Sale proceeds of Moveable property of Shri Dawood Musa
From the records maintained and produced for audit, it was noticeed that only a sum of Rs.14,672-8-0 as detailed below has been recovered and credited to the P.D.Account on account of the auction sale of moveable property of Evacuee Shri Dawood Musa, held at Gadag on 1-4-50 as against the bid amount of Rs.14782-0-0. The short recovery of Rs.109-8-0 may please be enquired into and steps taken to recover the amount and credit it to the P.D.Account.

Details of Recoveries

Date	Particulars	Amount
4-4-50	One fourth of bid amount	Rs.3798-8-0
30-5-50	Three fourths -do-	" 187-0-0
31-5-50	-do- -do-	" 9580-0-0
2-6-50	-do- -do-	" 1107-0-0
		Rs.14672-8-0

4. Hubli Taluka - Evacuee property issued free of cost by the Asst Custodian and the Mamlatdar Hubli -

Some of the moveable property borne on the moveable property Register pertaining to one Yakub (Evacuee) of the estimated value of Rs.40-4-0 was stated to have been given free of cost to one refugee on 30-3-50 by the Asstt.Custodian and the Mamlatdar of Hubli, without the permission of higher authorities. This unauthorised action needs regularisation under proper sanction.

5. Kundgol Mahal - Sundry dues -

A sum of Rs.2388-6-2 has been shown as recoverable from one Shri Saibanavar without details in support of the same. The correctness of these dues may therefore please be ascertained with reference to the relevant documents and consequent adjustments if any, carried out with proper approval.

6. Navalgund taluka - Evacuee Property not brought to the regular account -

Some moveable property of an evacuee, Dawood Moosa Kasam was taken possession of but was neithr brought to the Moveable Propert Register in form No.10 nor included in the consolidated statement submitted to the Custodian Evacuee Property Bombay for the period ending 30-9-50 (as per D.M's No.ADM/Evc/PRB of 18-10-50). The details of such property taken possession of and subsequently sold by public auction are specified below :-

Date of recovery	Particulars	Quantity Nos.	Remarks
1	2	3	4
9-7-50	Empty Kerosene Tins	1,110	Stated to have been
"	-do- small	94	sold by public auct-
"	Kerosene drums		ion on the 27-11-50
"	Cyclon sheets	6	for Rs.558/-
"	Tea boxes	17	

The omission to bring these details to the relevant property register and also their non-inclusion in the consolidated statemen may please be enquired into.

7. Dharwar Taluka - Delay in remitting cash into treasury - The sale proceeds amounting to Rs.1059-14-0 realised on 25-4-50 from the auction sale of the moveable property of an evacuee, Davood Moosa Kasam was remitted into the treasury as late as 5-12-50. The delay in remitting the cash may please be explained. Besides the incidental charges etc. incurred by the Asstt.Custodians were not incorporated in the cash book in form No.17 both in Dharwar and Gadag Talukas. The omission to incorporate these transactions in the regular cash account may also please be enquired into.

8. (a) Hubli Taluka - Discrepancies in the Moveable Property - The total value of the moveable property shown in the consolidated statement for Sept.50 submitted by the Dist.Magistrat Dharwar to the Custodian of the Evacuee Property Bombay as per his No.ADM/Evac/PRB of 18-10-50 was Rs.18,323-2-6 while Rs.16,221-10-6 appear in the total amount of Rs.77,490-5-0 in the Proforma Accounts as original value. The discrepancy may please be reconciled.

(b) Ranebennur Taluka - Similarly, the total value of the income collected is shown as Rs.98-8-0 in the statement mentioned above against which a sum of Rs.73-8-0 only has been actually realised. Moreover, this latter amount is stated to have been credited to Revenue Deposit instead of to the P.D.Account. Necessary adjustments may please be carried out in consultation with the Treasury Officer.

9. Proforma accounts -

(a) Balance Sheet - Early action for the clearance of the amounts shown under the heads "liabilities" and "Sundry Debtors" in the Proforma accounts is necessary and may please be taken.

(b) Income and Expenditure statement-

The custodian fees were not correctly worked out as per rules prescribed. In case of Hubli, Ron, Ranibennur, Haveri talukas and Nargund Petha the custodian fees have been calculated at the rates applicate i.e. 10 and 20% both on miscellaneous recoveries and auction sale proceeds of moveable property, whereas they have been calculated on the sale proceeds of Rs.2418-5-3 in Dharwar Taluka cash receipt of Rs.422-14-3 in Kundgol Mahal and part amount of realisation in Gadag Taluka. They may please be worked out as per instructions contained in the Admn. of Evacuee Property Rules 1950 published in the Bombay Govt. Gazette Extraordinay dated 19-5-50 and adjustments whereever necessary made in the proforma accounts also in view of paras 3 to 8 above. The proforma accounts should also please be revised in the light of the above remarks and the correct accounts furnished to audit.

10. Conclusion -

The state of accounts is far from satisfactory. Short collections of auction sales proceeds of moveable property were noticed in one case in Gadag Taluka (para 3). Cash book is not maintained in the Dist. Office and even in almost all the taluka offices and reconciliation between treasury pass books and cash books not effected (para 2(a)&(b). No separate account for each evacuee is kept in the ledger form No.18 and no monthly balances extracted and the agreement between the total balances in the ledger and the cash in treasury and in hand not carried out. (para 2(b). Some of the moveable property was given free of cost to one refugee by the Asstt.Custodian of Hubli Taluka without proper sanction of higher authorities (para 4). Some moveable property of an evacuee in Navalgund taluka was neither brought on the moveable property Register, nor included in the consolidated statement submitted to the Custodian of Evacuee Property Bombay (para 6). The sale proceeds amounting to Rs.1059-14-0 realised on 25-4-50 from the auction sale of moveable property have been remitted into the treasury as late as on 5-12-50 and the incidental charges etc. incurred by the Asstt.Custodians were not incorporated in the cash book in the Dharwar and Gadag talukas (para 7). It is requested that early steps may be taken to remedy the unsatisfactory state of affairs.

11. An Audit Note containing minor irregularities accompanies report for favour of further disposal.

REHABILITATION DEPARTMENT.
File No. R 55
28 1951
Serial No. 19194

Asstt.Examiner, Outside Audits,
Accountant General's office, Bombay.

No.OA/Evac/ 247 Dated 26/5/51

Copy forwarded to:-

1. The Collector as Dy.Custodian of Evacuee Property Dharwar
2. with an Audit Note which may please be returned in original duly replied to.
2. The replies to the Audit Report may kindly be sent through the Custodian of Evacuee Property, Bombay.
2. The Chief Secretary to the Govt.of Bombay Rehabilitation Dept Bombay with special reference to paras 2 & 10.
3. The Secretary to the Govt. of Bombay, Finance Deptt.Bombay
4. The Supdt.DAI.B Section.
5. The Senior Auditor Karnatak Circle (PVR) for note & return.

Asstt.Examiner, Outside Audits.

Balance Sheet as at 30-9-60.
Dist. Dharwar.

Capital			Assets		
1. Capital - representing value of assets etc.		1,21,216-12-9	1. Immovable property		27,600-0-0
2. Sundry liabilities		2,421-4-7	2. Movable property original	Rs.74490-6-0	
3. Difference between income and expenditure		17,138-10-3	sold by auction	" 33393-0-3	
			Balance	41097-4-9	41,097-4-0
3.(a) Details of opening balance			3. Sundry debt recoverable on behalf of evacuees		
Immovable property	Rs.27600-0-0		Original	Rs. 32393-6-8	
Movable "	" 74490-6-0		less recoveries effected	17922-8-4	
Cash taken over	" 19826-7-9		Balance Rs.	14416-14-5	14,416-14-5
	Rs.121216-12-9		Cash in hand and at treasury.		55,362-8-5
		1,41,376-11-7			1,41,376-11-7

Sd.
Collr.& Dy.Custodian
Evacuee Property,Dhar.

P.T.O.

INCOME and EXPENDITURE Account

Proforma account of Evacuee Property for the period from Sept.49 to 30-9-50 of the Dy.Custodian Evacuee Property Dharwar Dist.Dharwar.

Expenditure		Rs. as.p.	Income		Rs. as.p.
1. Rent paid		1,109-9-0	1. Rent - Recovered	Rs.2,072-14-1	
2. Repairs and Maintenance	..		Due to be recovered "	28-0-0	2,100-14-1
3. Management charges		8,283-1-0			
4. Other Misc.charges		2,754-6-0	2. Misc. recoveries (due from debtors of evacuee for sale etc.)		30,298-8-8
5. ~~Outstanding~~ Custodians fee of 10% and 20% of the gross realisation		3,013-3-0	Recovered	Rs 15903-10-3	
6. Differences.	..	17,138-10-9	Recoverable	" 14362-14-5	
		~~32,398-6-9~~		Rs. 30298-8-8	~~32,398-6-9~~
		Rs. 32,399-6-9.			32,399-6-9

86.

Collr.& Dy.Custodian
Evacuee Property,Dharwar.

P.T.O.

4D D/Br. 4

Please See the foregoing Audit Report of P. L. A of the D.C of E.P. Dharwar for the period from the month of Sept 1949 to the 30th Sept 1950. The irregularities pointed out in Paras 2, 7 & 10 of the audit report appear to be of serious nature. The Dy. C of E.P. Dharwar may be requested to forward his remarks on the irregularities pointed out in the audit Report.

2. The Draft letter put up may issue -

(Illegible) B
1/6/51

31/6/51

A.S. 1/6/51

SF clpic
7/6
1/6/51

To,

The ~~Collector of~~ Dy. C of S. P.
Dharwar

No: R 55/19194-D

M. B. B & H Qrs
8 May 1951

S
7/6/51

Sub: Audit Report of P. L. A of the Dy. C of S. P Dharwar from the month of Sept 1949 to the 30th Sept 1950

Ref: Audit report No: O A/Evac/2045 dated the 26th May 1951 from the E. O. A. D addressed to the C of S. P Bombay and copy endorsed to you.

2. Attention is invited to the irregularities pointed out in paras 2, 7 & 10 of the audit report. Please intimate to Govt at an early date what action is being taken to set right the irregularities pointed out in the audit report. The circumstances in which they occured may also please be explained & intimated to Govt. Action to obtain orders of Govt in Cases where this may be necessary may also be taken without any delay. The replies to the audit report may please be sent direct (Ex. DA) to the C of S. P and copy of the Same endorsed to Govt & the Dy C of S. P.

The Finance Dept.

ISSUED
8 JUN 1951

9/c Dy 11/6/51
for Secy to the Govt of B'bay
RHD
The 31/5/51

To,

The A. G. B'bay.
The E. O. A. D.
The D. C of S. P. Bijay Dharwar.
The Fy

Express Letter

To.

The C of E. P. Bombay

No: R 55/19194-D C.S.A. Nov 1951

Subs: Audit report of P.L.A of the Dy. C of E.P Dharwar for the month of Sept 1949 to the 30-9-1950

Ref: This Deptt letter of even number dated the 8-6-51.

Please intimate whether replies to the irregularities, pointed out in the above audit report by the E.O. A.D have been sent to that office. If so a copy of the same may be sent to the D.A.G. at an early date.

8 NOV 1951

copy to.

The A. G. Bly
The E.O. A.D
The Dy. C of E.P. Dharwar
The F.D.

15

Telegraphic Address—ACCOUNTS. A. G. 37(6).

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted, *and the reply addressed to*—
THE ACCOUNTANT GENERAL,
QUEEN'S ROAD, BOMBAY.

No. DAXVII/Mis/1/6332
Bombay ~~Dec.~~ *19* 51.

FROM

THE ACCOUNTANT GENERAL,
BOMBAY.

To

The Custodian of Evacuee Property,
Bombay

SIR, Sub: Audit report of Personal Ledger account of th
Deputy Custodian of Evacuee Property, Dharwar
for the month of Sept. 49 to the 30th Sept. 5

I am to invite a reference to Govt. of Bomb
P. P. No 7/11/52 Bombay, Rehabilitation No. R 55/19194 ~~dk~~-D dt. 8-11-51
reporting you to reply the irregularity pointed out
in the above audit report by the Examiner, O.A.D. and
to request you to state how the matter stands.
A copy of a report if published , may please
be forwarded to this office at an early date.

Asstt. Accounts Officer.

m/p 29-12

No. DAXVII/Mis/1/6333

31/1/52

Copy forwarded to the Secretary to the Govt. of Bombay, Rehabilitation Deptt. for information.

REHABILITATION DEPARTMENT
File No. R55
S. No. 57
Date 22 JAN 1952

Asstt. Accounts Officer.

RHD 2/Br

This is for information
Further communication from the C of S.P. may be awaited - The C of S.P may be expedited on 20-1-52 in the matter -

Wbn 9/1/52

FA.5

Await C of S.P. 20/1/52 Wbn 9/1/52

Express Letter

To,

The C of E.P. Bombay

No. R 55/57-D

S. A. 11 7th March 1952

Subj: Audit Report of P.L. A of the Dy. C of E.P. Dharwar for the month of Sept 1949 to the 30-9-50 → at page 15 ante

Ref: Letter No. DA XVII/Mis/1/6332 dated the 29-12-51 from A. G B'ly addressed to you & copy endorsed to Govt.

Please intimate immediately whether replies Remarked to the points in the above audit report have since June 1952 been sent to the E.O. A.D. of D & a copy may please be sent to this deptt of D at an early date.

ISSUED
17 JUN 1952

7c
11/2/52
for Secy to the Govt of B'ly

11/2/52

15/2/52

P. T. O

copy to: for information

The A. G. B'by, with ref to his end
No: D A XVII/Allis/1/6333
dated the 31-12-52

The E.O. A.D

The Ĥ.D

The Dy.C. of E.P. Dhanmar

No.CEP/A/c/Audit.,
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor),
Flora Fountain, Fort, Bombay-1,
Dated the 17th March. 1952.

To

The Examiner, Outside Audits,
Universal Assurance Building, 4th Floor,
Sir Phirozshah Mehta Road,
BOMBAY.

Subject:- Report on the audit of the Personal Ledger Accounts of the Collector and Deputy Custodian of Evacuee Property, Dharwar for the period from September, 1949 to 30th ~~Sx~~ September, 1950.

Reference:- Your letter No.O.A./2045, dated 26-5-1951.

Sir,

The Collector and Deputy Custodian of Evacuee Property Dharwar, has forwarded to you the replies to the above audit Report in his letter No.EVC/Adt., dated 15-2-52, a copy of which is endorsed to this office.

I am to offer my comments on some of the points raised in audit.

Para 2 b & c.

As the Deputy Custodian of Evacuee Property has got a Personal Deposit Account in his name, he has got to have the balance at the end of each month reconciled and the pass book from the Treasury Office duly signed. The certificate of balance in Treasury or in Bank refers to the Amount credited to the Personal Deposit Account of the Deputy Custodian of Evacuee Property less cheques drawn for expenditure (such as Custodian fees credited to Head XLVI-Miscellaneous and direct expenditure - such as Repairs, upkeep of staff for Evacuee Property, Municipal taxes etc.).

The Deputy Custodian of Evacuee Property has now to maintain a Cash Book in Form No.25 vide Administration of Evacuee Property (Central) Rules, 1950 and get the Pass Book from the Treasury Officer, duly entered and balance, which should be produced in next audit. This Cash book should be written up for all transaction in the Personal Deposit Account.

Para 3,4,5,7:-

As the observationsin the Audit Report refer to the accounts, maintained etc. for the year September, 1949 to September, 1950, Deputy Custodian of Evacuee Property is requested to expedite the reports from the Mamlatdars and report in the matter.

Para 9 (b):

The Amount of Custodians fees, if not already credited to Budget Head XLVI-Miscellaneous should be immediately credited to Government under the Head concerned and compliance reported to the Audit Officer and to this office.

Para 11:

It is presumed that the replies to the Audit Note containing minor irregularities have been forwarded to the Audit Officer direct.

Yours faithfully,

for Custodian of Evacuee Property Bombay

Copy forwarded with compliments to:-

REHABILITATION DEPARTMENT
File No. R 55
S. No. 9346
Date 17 MAR 1952

The Secretary to the Government of Bombay, Rehabilitation Department.

The Secretary to the Government of Bombay, Finance Department.

The Custodian General of Evacuee Property, "P" Block, New Delhi, (with a copy of Deputy Custodian of Evacuee Property's Audit Replies)

The Collector and Deputy Custodian of Evacuee Property, Dharwar (with special reference to all the comments raised above on his replies. He is requested to forward a compliance report to the Audit as suggested and copy to this office.).

S.17/3/52.

21

Subject:-Audit Report of personal Ledger Account of the Deputy Custodian of Evacuee Property, Dharwar- from 1-9-1949 to 30-9-1950.

No.EVC/Adt.
Office of the Collector,
Dharwar, 15/2/1952.

Letter.
To

The Examiner,
Outside Audit Department, Bombay.

Reference:- Your letter No.O/A/2045 dated 26-5-1951.

The replies to the Audit notes are as under:-

Para 2(a)(1):- The cash book has now been maintained by the Treasury Officer Dharwar. As regards registers of movable and immovable properties, they are maintained by the Assistant Custodians as they are in actual possession of them. No consolidated register for the district has been prescribed in the Administration of Evacuee Property(Central) Rules, 1950. If it is to be maintained a suitable form may please be suggested to enable this office to maintain that register. Similarly as there is no cash transaction in this office, the pass book was not maintained, in this office. The Treasury Officer has been asked to maintain it now.

Para 2(a)(ii)&(iii):- The Mamlatdars of Dharwar, Gadag, Navalgund, Ranebennur, and Haveri and the Mahalkaries of Nargund and Kundgol have now maintained the requisite registers.

Para 2(e):- The cash balance certificates received from the Mamlatdars and Mahalkaries have been consolidated and sent to the Custodian of Evacuee Property, Bombay. As there is no cash transaction in this office, the register was not maintained in this office. Instructions, have, however, been solicited from the Custodian of Evacuee Property Bombay under this office letter No.EVC/PRB dated 23-11-1951.

Para (3) Gadag Taluka:- The report of the Mamlatdar Gadag is awaited. He is being expedited. On receipt of the report from him, further report will be submitted.

Para (4) Hubli Taluka:- As regards the evacuee property issued to a refugee free of cost, the Mamlatdar's report is awaited. He is being expedited.

Para(5)Kundgol Mahal:- The Mahalkari Kundgol has been referred in this connection. On hearing from him further report will be submitted.

Para(6)Navalgund Taluka:- The property in question has been taken to the movable property register in form No. 10 now. The omission to bring these details to the relevent property register was due to the facts that the forms and registers were not available there.

Para 7 Dharwar Taluka:- The Mamlatdar's report is awaited and it will be reported soon after its receipt.

page. . .2.

Para 8(a) Hubli Taluka:- The discrepancy in the value of the property is duly reconciled in the month of December 1950 and the monthly statement 'C' consolidated Evacuee Properties is duly corrected.

Rule 8(b) Ranebennur Taluka:- The amount of Rs. 98-8-0 which was shown in the statement was the panch value of evacuee property and Rs.73-8-0 was the net amount realised by selling the said property. Necessary adjustments have been made in consultation with the Treasury Officer.

Para 9(a) Proforma Accounts:- Action is being taken for the clearnence of the amounts under the heads "liabilities" and "Sundry Debtors" in the Proforma accounts.

Para 9(b) Income and Expenditure Statement:-

The Assistant Custodians have been asked to calculate the custodian fees at the correct rates and to make necessary adjustments in the proforma accounts. Their reports are awaited. They have been requested to maintain all forms and registers prescribed under Evacuee Property Rules (Central) 1950.

n.

for Collector of Dharwar.

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Copies submitted to:-

1. Custodian of Evacuee Property, Bombay.
2. Secretary to Govt.of Bombay Rehabilitation Dept., Bombay.
3. Secretary to Govt.of Bombay, Finance Dept.Bombay.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 5744
Date 18 FEB 1950